

House Bill 2905

Sponsored by COMMITTEE ON REVENUE

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Creates excise tax on wild bird feed. Directs revenues from tax to conservation programs.

Establishes Wild Bird Conservation Fund. Continuously appropriates moneys in fund to State Department of Fish and Wildlife for wild bird conservation purposes.

Applies to wild bird feed distributed for retail sale on or after January 1, 2014, and before January 1, 2022.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to wild bird feed excise tax; appropriating money; prescribing an effective date; and pro-
3 viding for revenue raising that requires approval by a three-fifths majority.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1. Sections 2 to 4 of this 2013 Act shall be known and may be cited as the Wild**
6 **Bird Conservation Act.**

7 **SECTION 2. As used in sections 2 to 4 of this 2013 Act:**

8 (1) **"Initial distributor" means a person named as the manufacturer or distributor on the**
9 **label required under ORS 633.026.**

10 (2) **"Wild bird feed" has the meaning given that term in ORS 633.006.**

11 **SECTION 3. (1) Except as provided in subsection (2) of this section, an excise tax at the**
12 **rate of five cents per pound shall be imposed on wild bird feed distributed in or into this**
13 **state, to be paid by the initial distributor.**

14 (2)(a) **A person other than the initial distributor may assume liability for the tax imposed**
15 **under this section.**

16 (b) **No tax is due on wild bird feed that is used as an ingredient in the manufacture of**
17 **commercial feed that is registered with the State Department of Agriculture under ORS**
18 **633.015.**

19 (3) **If the initial distributor has paid a registration fee under ORS 633.015 for the year in**
20 **an amount greater than \$25, credit shall be allowed in the amount of the fee paid against the**
21 **tax otherwise imposed under this section.**

22 (4) **The State Department of Agriculture shall establish by rule procedures for collecting**
23 **the tax imposed under this section.**

24 **SECTION 4. (1) Each initial distributor subject to the tax imposed under section 3 of this**
25 **2013 Act shall:**

26 (a) **No later than the last day of January each year, provide the State Department of**
27 **Agriculture with an annual statement specifying the number of pounds of wild bird feed that**
28 **the initial distributor distributed in Oregon the preceding year and pay to the State Depart-**
29 **ment of Agriculture the tax imposed under section 3 of this 2013 Act.**

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1 (b) Maintain records relating to the initial distributor’s determination of the number of
 2 pounds described in paragraph (a) of this subsection for examination by the State Depart-
 3 ment of Agriculture for the purpose of verifying the number of pounds distributed by the
 4 initial distributor in Oregon.

5 (2) The State Department of Agriculture may not disclose records of an initial distributor
 6 obtained by the department pursuant to subsection (1) of this section.

7 (3)(a) The State Department of Agriculture may collect a penalty for a delinquent pay-
 8 ment of the tax imposed under section 3 of this 2013 Act if an initial distributor has failed
 9 to make full payment before the 60th day after the payment is due. All penalties collected
 10 under this subsection shall be deposited into the Wild Bird Conservation Fund established
 11 under section 5 of this 2013 Act.

12 (b) An initial distributor shall continue to owe to the department any unpaid tax imposed
 13 under section 3 of this 2013 Act and any unpaid penalty under this subsection. Before taking
 14 any action or procedure against a person owing the tax, the department shall forward a
 15 written notice to the person, by certified mail at the last known address of the person as
 16 shown on the records of the department, advising of the amount owing. The notice shall give
 17 the person 20 days from the mailing date to pay the amount owing or to present written or
 18 oral information or argument as to why the person believes the tax is not owing. If, after
 19 such period, the department is of the opinion that the tax is owing, the department may in-
 20 itiate actions or procedures to collect the amount due.

21 SECTION 5. The Wild Bird Conservation Fund is established in the State Treasury, sep-
 22 arate and distinct from the General Fund. Interest earned by the Wild Bird Conservation
 23 Fund shall be credited to the fund. Moneys in the fund are continuously appropriated to the
 24 State Department of Fish and Wildlife for the purpose of:

25 (1) Funding wild bird conservation programs and projects that are supported pursuant
 26 to ORS 496.390, related to urban and nonurban landscapes and consistent with the “Oregon
 27 Conservation Strategy” adopted by the State Fish and Wildlife Commission and published by
 28 the State Department of Fish and Wildlife in September of 2006.

29 (2) Implementing actions under the “Oregon Conservation Strategy” that are related to
 30 wild birds, including but not limited to habitat restoration, outreach programs and materials,
 31 monitoring priority wild bird species, reporting on conservation strategies and species and
 32 engaging new and diverse collaborators in wild bird conservation efforts.

33 (3) Establishing and maintaining a full-time equivalent avian conservation coordinator
 34 position within the State Department of Fish and Wildlife.

35 SECTION 6. (1) The Oregon Wild Bird Conservation oversight committee is established
 36 for the purpose of making recommendations to the State Department of Fish and Wildlife
 37 for the implementation of sections 2 to 4 this 2013 Act and providing evaluation reports to
 38 the Legislative Assembly.

39 (2) The committee will consist of seven members appointed by the State Fish and Wildlife
 40 Director and will be selected to represent Oregon’s geographic diversity, both rural and ur-
 41 ban communities and a range of perspectives including avian conservation and education
 42 expertise, wild bird feed retail business experience, rural conservation experience, environ-
 43 mental justice and urban conservation experience.

44 (3) Members of the committee are volunteers and not entitled to compensation.

45 (4) The committee shall:

1 (a) Provide advice and recommendations on the following:

2 (A) Project opportunities consistent with the “Oregon Conservation Strategy”;

3 (B) Matching funding opportunities;

4 (C) Collaborative conservation efforts with local communities, businesses, land owners,
5 other government agencies and nonprofit organizations; and

6 (D) Engaging with new, diverse and underserved audiences in avian conservation efforts;
7 and

8 (b) Monitor and evaluate the success of projects in relation to protection of wild bird
9 species and the implementation of the “Oregon Conservation Strategy.”

10 (5) The committee shall meet twice annually.

11 (6) The committee shall report to a committee of the Legislative Assembly on agriculture
12 and natural resources on or before December 1, 2018, regarding implementation of this 2013
13 Act.

14 SECTION 7. After the payment of administrative and enforcement expenses, the balance
15 of moneys received by the State Department of Agriculture under sections 3 and 4 of this
16 2013 Act shall be transferred to the Wild Bird Conservation Fund established under section
17 5 of this 2013 Act.

18 SECTION 8. Sections 2 to 4 of this 2013 Act apply to wild bird feed distributed for retail
19 sale on or after January 1, 2014, and before January 1, 2022.

20 SECTION 9. This 2013 Act takes effect on the 91st day after the date on which the 2013
21 regular session of the Seventy-seventh Legislative Assembly adjourns sine die.

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